

Listing of Claims:

1-23. (Canceled)

24. (Previously presented) An insoluble elastic matrix graft for repairing ureter or urethra smooth muscle having the following properties:

- (i) the matrix graft is derived from ureter or urethra smooth muscle tissue;
- (ii) the matrix graft is impermeable to urine;
- (iii) the matrix graft consists essentially of an intact framework of collagen and elastic fibers that is free of cell contents; and,
- (iv) the framework permits growth of muscle cells within the framework.

25. (Previously presented) A matrix graft in accordance with claim 24, said matrix graft being prepared from tissue isolated from an animal selected from the group consisting of rat, rabbit, hamster, dog, pig and human.

26. (Previously presented) A matrix graft in accordance with claim 24, said matrix graft being prepared from tissue isolated from an animal selected from the group consisting of rat, rabbit, hamster, dog, pig and human, and indicating essentially no cell nuclei when stained with a dye selected from the group consisting of trichrome, H&E, α -actin and PGP.

27. (Previously presented) A matrix graft of claim 24 wherein the matrix graft is prepared using a combination of exogenous detergents and enzymes.

28. (Previously presented) A matrix graft of claim 24 wherein the matrix is treated with a nuclease to remove nucleic acid.